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INITIATIVE 718

I, Ralph Munro, Secretary of State of the State of Washington and custodian of its seal, hereby certify that, according to the records on file in my office, the attached copy of Initiative Measure No. 718 to the People is a true and correct copy as it was received by this office.

LEAGUE OF WASHINGTON TAXPAYERS

INITIATIVE TO THE PEOPLE

PROPERTY TAX REFORM AND REDUCTION

1 AN ACT Relating to property taxes; amending RCW 84.40.030,
2 67.38.130, 70.44.060, 84.08.115, 84.40.037,
3 84.52.052, 84.52.063, 84.52.065, 84.52.069,
4 and 89.08.400; adding new sections to chapter 84.40 RCW;
5 adding new sections to chapter 84.52 RCW; creating new sections; and
6 repealing RCW 84.55.010, 84.55.020, 84.55.030, and 84.55.060.

7 BE IT ENACTED BY THE PEOPLE OF THE STATE OF WASHINGTON:

8 NEW SECTION. Sec. (1) A new section is added to chapter 84.40 RCW to
9 read as follows:

10 Property taxes for all classes of real estate in Washington state, such
11 as privately owned residential and commercial, developed or
12 undeveloped, including new construction, shall be returned to, and
13 assessed and valued for tax purposes as of, the levy rate of January 1,
14 1990. The revised property evaluation and assessments shall become
15 effective during the year 2001, for property taxes to be paid in the
16 year 2002. In no event shall the assessed value of any real property
17 that is sold or transferred subsequent to January 1, 2001, exceed

eighty percent of the true and fair market value of the same property under RCW 84.4.030.

NEW SECTION. Sec. (2) A new section is added to chapter 84.40 RCW to read as follows:

The one-hundred six percent levy limit shall be eliminated. The current enabling legislation allowing taxing districts to apply the one-hundred six percent levy limit, shall be repealed and eliminated, and become null and void. Any local taxing district wishing to increase revenue for any purpose, shall do so by obtaining a sixty percent majority vote at the next duly called election. This applies to property tax increases only.

In no event shall the assessed value of any property exceed eighty percent of the true and fair market value of the property. In valuing any tract or parcel of real property the value of the land, exclusive of structures, shall be determined at the 1990 assessed value, and shall not be valued at an accelerated rate. The value shall not exceed the value of the total property as it exists. The assessment valuation shall not exceed the 1990 value unless improvements to the existing structures have been made, or new structures added to the property. All such assessments shall be done by an on-site inspection every four years. All counties of the state of Washington shall abide by the four-year assessment stipulation. In valuing agricultural land, growing crops shall be excluded. Assessments shall be based upon capital land and improvements as dictated by the assessed values of the tax year 1990.

NEW SECTION. Sec. (3) A new section is added to chapter 84.40 RCW to read as follows:

There shall be no minimum or maximum percentage increases based on the increases or decreases of inflation as may be determine or published by the consumer price index, or by any taxing district within the state of Washington, or any governmental body in the state of Washington, applicable for property valuations, assessments, or taxes. This measure does not in any manner change low income or senior citizen property tax deferrals, property tax discounts, property tax relief or tax exemptions as they now exist.

NEW SECTION. Sec. 1. A new section is added to chapter 84.52 RCW to read as follows:
Any local taxing district wishing to increase revenue shall do so by obtaining a sixty percent voter approval, at a duly called election. This section applies to property tax increases only.

Sec. 2. RCW 84.40.030 and 1998 c 320 s 9 are each amended to read as follows:

All personal property shall be valued at ~~((one hundred))~~ eighty percent of its true and fair market value ~~((in money and assessed on the same basis unless specifically provided otherwise by law))~~ as of January 1, 2001, reflecting the revised assessment and valuation revisions embodied in chapter ..., Laws of 1999 (Initiative No. ...).

All real property, personal and business, shall be assessed and valued using the same criterion and appraised at ~~((one hundred))~~ eighty percent of its true and fair value. ~~((in money and assessed as provided in RCW 84.40.0305 unless specifically provided otherwise by law.))~~

Taxable leasehold estates shall be valued at eighty percent of such price as they would bring at a fair, voluntary sale for cash without any deductions for any indebtedness owed including rentals to be paid.

The true and fair market value of real property for taxation purposes (including property upon which there is a coal or other mine, or stone or other quarry) shall be based upon the following criteria: Any sales of property being appraised or similar properties with respect to sales made within the past five years. The appraisal shall be consistent with the comprehensive land use plan, development regulations under chapter 36.70A RCW, zoning, and any other governmental policies or practices in effect at the time of appraisal that affect the use of property, as well as physical and environmental influences. An assessment may not be determined by a method that assumes a land usage not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes. The appraisal shall also take into account: (a) In the use of sales by real estate contract as similar sales, the extent, if any, to which the stated selling price has been increased by reason of the down payment, interest rate, or other financing terms; and (b) the extent to which the sale of a similar property actually represents the general effective market demand for property of such type, in the geographical area in which such property is located. Sales involving deed releases

or similar seller-developer financing arrangements shall not be used as sales of similar property.

in addition to sales as defined in subsection (1) of this section, consideration may be given to cost, cost less depreciation, reconstruction cost less depreciation, or capitalization of income that would be derived from prudent use of the property. In the case of property of a complex nature, or being used under terms of a franchise from a public agency, or operating as a public utility, or property not having a record of a sale within five years and not having a significant number of sales of similar property in the general area, the provisions of this subsection (2) shall be the dominant factors in valuation. When provisions of this subsection (2) are relied upon for establishing values the property owner shall be advised, upon request, of the factors used in arriving at such value.

In addition to sales as defined in subsection (1) of this section and costs as determined under subsection (2) of this section, the assessed value of all classes of real estate must be reduced by the local assessor in the event of substantial damage, such as arson, destruction due to natural disaster, or any other factors causing a significant decline in true and fair market value, such as direct government action. The appraisal shall also take into consideration any reduction in property values or highest and best use that are the result of direct government action, including, but not limited to, rezoning of property, critical areas or wetland designations, wildlife habitat, stream buffer zones, eagle buffer zones, greenbelt separators, airport flight zones, and riparian zones. If notified by a real property owner or by a state, county, or local government authority of a change in the permitted use of a parcel of real estate, the county assessor shall review the impact of the change in permitted use on the highest and best use of the property and shall relist, revalue, reassess, and lower the tax on that property.

Unresolved disputes between the taxpayer and the assessor over the real and fair value of a piece of property following, a detrimental change in zoning, or other governmental body action, shall be resolved by arbitration. The arbitration panel shall be made up of three qualified appraisers. One shall be appointed by the involved assessor, one shall be appointed by the taxpayer, and one shall be selected from a licensed, commercial real estate appraisal firm, agreed upon by the taxpayer and the assessor involved. The decision rendered by the

majority of the panel shall be binding on all parties. Cost of arbitration shall be shared equally between the assessor and the taxpayer.

In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon shall be determined; also true and fair value of structures thereon, but the appraised valuation shall not exceed the true and fair value of the total property as it exists. In valuing agricultural land, crops shall be excluded.

NEW SECTION. Sec. 3. A new section is added to chapter 84.40 RCW to read as follows:

If an individual taxpayer believes that his or her levied tax or assessment is not fair or equitable, the county assessor's office shall provide, either or both, comparable assessment and tax information to that taxpayer for use in the taxpayer's appeal, if the taxpayer requests the information. In the event that arbitration becomes necessary it shall be accomplished in accordance with item (3) of Section 5.

NEW SECTION. Sec. 4. A new section is added to chapter 84.40 RCW to read as follows:

All real property in the state of Washington, personal and business, shall be valued, assessed, and taxed using the same criteria.

NEW SECTION. Sec. 5. A new section is added to chapter 84.52 RCW to read as follows:

No changes in the valuations, assessments, tax rates, taxes, percentages, or criteria shall be enacted by any governmental body until the changes are submitted to, voted upon, and approved by at least sixty percent of the voters voting in a duly called election.

Sec. 6. RCW 35.61.210 and 1997 c 3 s 205 (Referendum Bill No. 47) are each amended to read as follows:

The Board of Park Commissioners may submit to the voters of the affected park district, levy tax proposals at the next duly called election. These taxes shall be approved by a sixty percent majority vote and shall be enacted on the first day of January following the election wherein they are approved. Any excess levy proposals shall comply with the aforestipulated requirements. This Initiative shall

not allow a, stipulated tax amount per thousand, dollars of assessed valuation unless submitted to, voted upon, and approved by sixty percent of the ballots cast in a duly called election. The board shall include in its tax levy each year a sufficient sum to pay interest on all outstanding bonds and shall include a sufficient amount to create a sinking fund for the redemption of all outstanding bonds. The levy shall be certified to the proper county officials for collection, the same as other taxes, and when collected, the general tax shall be placed in a separate fund in the office of the county treasurer to be known as the "metropolitan park district fund" and paid out in warrants.

Sec. 7. RCW 36.69.145 and 1994 c 156 s 3 are each amended to read as follows:

((1)) A park and recreation district may submit to the voters of the affected tax district may submit to the voters of the affected tax district levy tax proposals at the next duly called election. These taxes shall be approved by a sixty percent majority vote of the ballots cast and shall be enacted on the first day of January following the election wherein they are approved. Any proposal shall require a sixty percent majority of the ballots cast for passage and a sixty percentum number of voters from the preceding general election. Ballot proposals shall conform with RCW 29.30.111. In the event a park and recreation district is levying property taxes, in which combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article 7, section 2 of our State Constitution results in taxes in excess of the limitation provided in RCW 84.52.043, the park and recreation district tax shall be reduced or eliminated before property tax levies of other tax districts are reduced.

~~((2)) The limitation in RCW 84.55.010 shall not apply to the first levy imposed under this section following the approval of the levies by the voters under subsection (1) of this section.))~~

Sec. 8. RCW 67.38.130 and 1984 c 131 s 4 are each amended to read as follows:

The governing body of a cultural arts, stadium and convention district may submit to the voters of the affected district, ad valorem tax proposals at the next duly called election. These proposals shall be approved by a sixty percent majority vote of the ballots cast, and

shall be enacted on the first day of January following the election in which they are approved. Any proposal shall furthermore require that the number of persons voting "yes" on the proposition shall constitute three-fifths of a number equal to forty (~~percentum~~) percent of the total votes cast in such taxing district in the last preceding general election. Ballot propositions shall conform with RCW 29.30.111.

In the event a cultural arts, stadium and convention district is levying property taxes, which in combination with property taxes levied by other taxing districts subject to the one percent limitation provided for in Article 7, section 2, of our state Constitution results in taxes in-excess of the limitation provided for in RCW 84.52.043, the cultural arts, stadium and convention district property tax levy shall be reduced or eliminated before the property tax levies of the other taxing districts are reduced: PROVIDED, That no cultural arts stadium, and convention district may pledge anticipated revenues derived from the property tax herein authorized as security for payments of bonds issued pursuant to subsection (1) of this section: PROVIDED, FURTHER, That such limitation shall not apply to property taxes approved pursuant to subsection (2) and (3) of this section.

~~((The limitation in RCW 84.55.010 shall apply to levies after the first levy authorized under this section following the approval of such levy by voters pursuant to this section.))~~

An annual excess ad valorem property tax for general district purposes when authorized by the voters in the manner prescribed by section 2, Article VII of the Constitution and by RCW 84.52.052.

Multi-year excess ad valorem property tax levies used to retire general obligation bond issues when authorized by the district voters in the manner prescribed by section 2, Article VII of the Constitution and by RCW 84.52.056.

The district shall include in its regular property tax levy for each year a sum sufficient to pay the interest and principal on all outstanding general obligation bonds and may include a sum sufficient to create a sinking fund for the redemption of all outstanding obligation bonds; However, both the property tax levy for interest and principal payments on obligation bond and the sinking fund shall be submitted to the voters of the affected district and shall be required to receive a sixty percent majority of the ballots cast in a duly called election, at which sixty percent from the preceding general

242 election shall be required to validate the proposed levy. RCW
243 67.38.110 shall be amended to reflect these changes.

244 Sec. 9. RCW 70.44.060 and 1997 c 3 s 206 (Referendum Bill No. 47) are
245 each amended to read as follows:

246 All public hospital districts organized under the provisions of this
247 chapter shall abide by the following requirements:

248 Surveys and costs of existing hospital and other health care facilities
249 within and without such district, shall be approved by the affected
250 voters of said areas.

251 A hospital district shall not have the power, right, or authority to
252 construct, condemn and purchase, purchase, acquire, lease, add to,
253 maintain, operate, develop and regulate, sell and convey all lands,
254 property, property rights, equipment, hospital and other health care
255 facilities and systems for the maintenance of hospitals, buildings,
256 structures, and any and all other facilities and shall not have the
257 right of eminent domain to effectuate the foregoing purposes or for the
258 acquisition and damaging of the same or property of any kind
259 appurtenant thereto, and such right of eminent domain shall not be
260 exercised and instituted.

261 To lease existing hospital and other health care facilities and
262 equipment and/or other property used in connection therewith, including
263 ambulances, and to pay such rental therefor as the commissioners shall
264 deem proper; to provide hospital and other health care services for
265 residents of said district by facilities located outside the boundaries
266 of said district, by contract or in any other manner said commissioners
267 may deem expedient or necessary under existing conditions. Said
268 hospital district shall have the power to contract with other
269 communities, corporations or individuals for the services provided by
270 said hospital districts; and they may further receive in said hospitals
271 and other health care facilities and furnish proper and adequate
272 services to all persons and residents of said district at such
273 reasonable and fair compensation as may be considered proper:
274 PROVIDED, That it must at all times make adequate provisions for the
275 needs of the district and residents of said district shall have prior
276 rights to the available hospital and other health care facilities of
277 said district, at rates set by the district commissioners.

278 It shall be unlawful for any district so organized to take, condemn and
279 purchase, lease or acquire, any and all personal property, and personal
280 property rights, including state and county lands, for any purpose.
281 Upon approval of 60 percent of the voters of the affected tax
282 paying district, at a duly called election, to contract indebtedness or
283 borrow money for corporate purposes on the credit of the corporation or
284 the revenues of the hospitals thereof, and the revenues of any other
285 facilities or services that the district is or hereafter may be
286 authorized by law to provide, and to issue and sell: (a) Revenue
287 bonds, revenue warrants, or other revenue obligations therefor payable
288 solely out of a special fund or funds into which the district may
289 pledge such amount of the revenues of the hospitals thereof, and the
290 revenues of any other facilities or services that the district is or
291 hereafter may be authorized by law to provide, to pay the same as the
292 commissioners of the district may determine, such revenue bonds,
293 warrants, or other obligations to be issued and sold in the same manner
294 and subject to the same provisions as provided for the issuance of
295 revenue bonds, warrants, or other obligations by cities or towns under
296 the Municipal Revenue Bond Act, chapter 35.41 RCW, as may hereafter be
297 amended; (b) general obligation bonds therefor in the manner and form
298 as provided in RCW 70.44.110 and 70.44.130, as may hereafter be
299 amended; or (c) interest-bearing warrants to be drawn on a fund pending
300 deposit in such fund of money sufficient to redeem such warrants and to
301 be issued and paid in such manner and upon such terms and conditions as
302 the board of commissioners may deem to be in the best interest of the
303 district; and to assign or sell hospital accounts receivable, and
304 accounts receivable for the use of other facilities or services that
305 the district is or hereafter may be authorized by law to provide, for
306 collection with or without recourse. General obligation bonds shall be
307 issued and sold in accordance with chapter 39.46 RCW. Revenue bonds,
308 revenue warrants, or other revenue obligations may be issued and sold
309 in accordance with chapter 39.46 RCW.

310 To raise revenue by the levy of an annual tax on all taxable property
311 within such public hospital district must be approved by a sixty
312 percent majority vote of the proposed annual tax amount by the voters
313 in a duly called election for the voters affected by the request.
314 Public hospital districts are authorized to levy such a general tax in
315 excess of their regular property taxes when authorized so to do at a
316 special election conducted in accordance with and subject to all of the

317 requirements of the Constitution and the laws of the state of
318 Washington now in force or hereafter enacted governing the limitation
319 of tax levies. The said board of district commissioners is authorized
320 and empowered to call a special election for the purpose of submitting
321 to the qualified voters of the hospital district a proposition to levy
322 taxes in excess of its regular property taxes. The superintendent
323 shall prepare a proposed budget of the contemplated financial
324 transactions for the ensuing year and file the same in the records of
325 the commission on or before the first Monday in September. Notice of
326 the filing of said proposed budget and the date and place of hearing on
327 the same shall be published for at least two consecutive weeks in a
328 newspaper printed and of general circulation in said county. On the
329 first Monday of October the commission shall hold a public hearing on
330 said proposed budget at which any taxpayer may appear and be heard
331 against the whole or any part of the proposed budget. Upon the
332 conclusion of said hearing, the commission shall, by resolution, adopt
333 the budget as finally determined and fix the final amount of
334 expenditures for the ensuing year. Taxes proposed by the commission
335 and approved by a sixty percent majority vote at a duly called election
336 of the affected district tax payers and shall be certified and
337 collected, by the proper county officer of the county in which such
338 public hospital district is located. The commission is authorized,
339 prior to the receipt of taxes raised by levy, to borrow money or issue
340 warrants of the district in anticipation of the revenue to be derived
341 by such district from the levy of taxes for the purpose of such
342 district, and such warrants shall be redeemed from the first money
343 available from such taxes when collected, and such warrants shall not
344 exceed the anticipated revenues of any one year, and shall bear
345 interest at a rate or rates as authorized by the commission.

346 To sue and be sued in any court of competent jurisdiction: PROVIDED,
347 That all suits against the public hospital district shall be brought in
348 the county in which the public hospital district is located.

349 To pay actual necessary travel expenses and living expenses incurred
350 while in travel status for (a) qualified physicians who are candidates
351 for medical staff positions, and (b) other qualified persons who are
352 candidates for superintendent or other managerial and technical
353 positions, when the district finds that hospitals or other health care
354 facilities owned and operated by it are not adequately staffed and
355 determines that personal interviews, with said candidates, to be held

356 in the district are necessary, or desirable for the adequate staffing
357 of said facilities.

358 Sec. 10. RCW 84.08.115 and 1997 c 3 s 207 (Referendum Bill No. 47) are
359 each amended to read as follows:

360 The department shall prepare a clear and succinct explanation of the
361 property tax system, including but not limited to:

362 The 1990 standard of true and fair value as a factor of the property
363 tax.

364 How the proposed assessed value for particular parcels is determined,
365 and how they shall be revised to meet the 1990 standard of this
366 Initiative.

367 The proposed procedures, and timing of the assessment process.

368 How district levy rates are determined(~~(, including the limit under~~
369 ~~chapter 84.55 RCW)~~).

370 How the proposed composite tax rate is determined.

371 How the proposed amount of tax is calculated.

372 How a taxpayer may appeal an assessment, and what issues are
373 appropriate as a basis of appeal.

374 A summary of tax exemption and relief programs, along with the
375 eligibility standards and application processes.

376 Each county assessor shall provide copies of the explanation to
377 taxpayers on request, free of charge. Each revaluation notice shall
378 include information regarding the availability of the explanation.

379 Sec. 11. RCW 84.40.037 and 1991 sp.s. c 29 s 4 are each amended to
380 read as follows:

381 Business computer software, except embedded software, shall be valued
382 in the first year of taxation at (~~(one hundred)~~) eighty percent of the
383 acquisition cost of the software and in the second year at fifty
384 percent of the acquisition cost. Business computer software, other
385 than embedded software, shall have no value for purposes of property
386 taxation after the second year.

387 Embedded software is part of the business computer system or other
388 machinery or equipment in which it is housed and shall be valued in the
389 same manner as the machinery or equipment.

390 All business software and embedded software referred to in this section
391 shall be defined as business software and shall not include private
392 software or personal embedded software.

393 Sec. 12. RCW 84.40.040 and 1997 c 3 s 106 (Referendum Bill No. 47) are
394 each amended to read as follows:

395 The assessor shall begin the preliminary work for each assessment not
396 later than the first day of December of each year in all counties in
397 the state. The assessor shall also complete the duties of listing and
398 placing valuations on all real property by May 31st of each year,
399 except that the listing and valuation of construction and mobile homes
400 under RCW 36.21.080 and 36.21.090 shall be completed by August 31st of
401 each year. The assessor shall under the terms of assessment and
402 calculations of this Initiative, using 1990 as the base year for such
403 assessments and valuations, actually determine as nearly as practicable
404 the true and fair value of each tract or lot of land listed for
405 taxation and of each improvement located thereon and shall enter as the
406 appraised value (~~((one-hundred))~~) eighty percent of the true and fair
407 value of such land and of the total true and fair value of such
408 improvements, together with the total of such (~~((one-hundred))~~) eighty
409 percent valuations, opposite each description of property on the
410 assessment list and tax roll.

411 The assessor shall determine the assessed value, under RCW 84.40.0305,
412 for each tract, or lot of land, listed following the requirements and
413 procedures of this Initiative and following the 1990 assessments,
414 valuations, and tax rates formula for taxation, including improvements
415 located thereon, and shall also enter this value opposite each
416 description of property on the assessment list and tax roll.

417 The assessor shall make an alphabetical list of the names of all
418 persons in the county liable to assessment of personal business
419 property, and require each person to make a correct list and statement
420 of such property according to the standard form prescribed by the
421 Department of Revenue, which statement shall include, if required by
422 the form, the year of acquisition and total original cost of personal
423 business property in each category of the prescribed form, and shall be
424 signed and verified under penalty of perjury by the person listing the
425 property: PROVIDED, That the assessor may list and value improvements
426 on publicly owned land in the same manner as real property is listed
427 and valued, including conformance with the revaluation program required
428 under chapter 84.41 RCW. Such list and statement shall be filed on or
429 before the last day of April. The assessor shall on or before the 1st
430 day of January of each year mail a notice to all businesses at their
431 last known address that such statement and list is required, such

notice to be accompanied by the form on which the statement or list is to be made: PROVIDED, That the notice mailed by the assessor to each taxpayer each year shall, if practicable, include the statement and list of personal business property of the taxpayer for the preceding year. Upon receipt of such statement and list the assessor shall thereupon determine the true and fair value of the property included in such statement and enter ((~~one hundred~~)) eighty percent of the same on the assessment roll opposite the name of the party assessed; and in making such entry in the assessment list, the assessor shall give the name and post office address of the party listing the property, and if the party resides in a city the assessor shall give the street and number or other brief description of the party's residence or place of business. The assessor may, after giving written notice of the action to the person to be assessed, add to the assessment list any taxable property which should be included in such list.

Sec. 13. RCW 84.40.320 and 1988 c 222 s 18 are each amended to read as follows:

The assessor shall add up and note the amount of each column in the detail and assessment lists in such manner as prescribed or approved by the state Department of Revenue, as will provide a convenient and permanent record of the assessment. The assessor shall also make, under proper headings, a certification of the assessment rolls and on the 15th day of July shall file the same with the clerk of the county board of equalization for the purpose of equalization by said board. Such certificate shall be verified by an affidavit, substantially in the following form:

State of Washington County, ss.

I, Assessor do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all real and personal business property subject to taxation in this county for the assessment year 19. . . , so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in each case, except as otherwise provided by law ((~~one hundred~~)) eighty percent of the true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe.

469 , Assessor.
470 Subscribed and sworn to before me this day of ,
471 19. . .
472) , Auditor of county.

473 PROVIDED, That the failure of the assessor to complete the certificate
474 shall in nowise invalidate the assessment. After the same has been
475 duly equalized by the county board of equalization, the same shall be
476 delivered to the county assessor.

477 Sec. 14. RCW 84.52.052 and 1996 c 230 s 1615 are amended to read as
478 follows:

479 The limitation imposed by RCW 84.52.050 through 84.52.056, and RCW
480 84.52.043 shall prevent the levy of additional taxes by any taxing
481 district except school districts in which a larger levy is necessary in
482 order to prevent the impairment of the obligation of contracts. Such
483 election shall require a sixty percent majority vote, by a required
484 forty percent of voters casting ballots in the preceding general
485 election, in the school district affected by the said levy. It shall
486 become effective the first day of January following the said election.
487 As used in this section, the term "taxing district" means any county,
488 metropolitan park district, park and recreation service area, park and
489 recreation district, water-sewer district, solid waste disposal
490 district, public facilities district, flood control zone district,
491 county rail district, service district, public hospital district, road
492 district, rural county library district, island library district, rural
493 partial-county library district, inter county rural library district,
494 fire protection district, cemetery district, city, town, transportation
495 benefit district, emergency medical district with a population density
496 of less than one thousand per square mile, or cultural arts, stadium,
497 and convention district.

498 Any such taxing district may levy taxes at a rate in excess of the rate
499 specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or
500 (~~(84.55.010)~~) 84.55.012 through 84.55.050, when authorized so to do by
501 the voters of such taxing district in the manner set forth in Article
502 VII, section 2(a) of the Constitution of this state at a special or
503 general election to be held in the year in which the levy is made.

504 A special election may be called and the time therefor fixed by the
505 county legislative authority, or council, board of commissioners, or
506 other governing body of any such taxing district, by giving notice

507 therefor by publication in the manner provided by law for giving
508 notices of general elections, at which special election the proposition
509 authorizing such excess levy shall be submitted in such form as to
510 enable the voters favoring the proposition to vote "yes" and those
511 opposed thereto to vote "no." Such election shall be submitted to the
512 voters of the affected district and shall be required to receive
513 approval of a sixty percent majority of the ballots cast in a duly
514 called election, at which forty percent from a preceding general
515 election shall be required to validate the proposed levy. The levy
516 shall be enacted the first day of January following said election.

517 Sec. 15. RCW 84.52.063 and 1997 c 3 s 125 (Referendum Bill No. 47) are
518 each amended to read as follows:

519 A rural library district may submit a tax levy to the voters of a
520 library district and shall be required to receive approval of a sixty
521 percent majority of the ballots cast in a duly called election, at
522 which forty percent from a preceding general election shall be required
523 to validate the proposed levy. The levy shall be enacted the first day
524 of January following said election. The levy amount shall be assessed
525 against the assessed value multiplied by an assessed valuation (~~((100~~
526 ~~percent))~~ eighty percent of the true and fair market value of the
527 taxable property in the rural library district and having been adjusted
528 and/or reduced according to the requirements of this Initiative to the
529 tax year 1990. For purposes of this section "regular property tax
530 levy" shall mean a levy subject to the limitations provided for in
531 Article 7, section 2 of the state Constitution and/or by statute.

532 Sec. 16. RCW 84.52.065 and 1991 sp.s. 31 s 16 are each amended to read
533 as follows:

534 ((Subject to the limitations in RCW 84.55.010)) In each year the state
535 shall levy for collection in the following year for the support of
536 common schools of the state a tax of three dollars and twenty cents per
537 thousand dollars of assessed value upon the assessed valuation of all
538 taxable property within the state. As used in this section "support of
539 common schools" includes payment of the principal and interest on bonds
540 issued for capital construction projects for common schools.

541 Sec. 17. RCW 84.52.069 and 1995 c 318 s 9 are each amended to read as
542 follows:

543 As used in this section, "taxing district means a county, emergency
544 medical service district, city, town, public hospital district, urban

545 emergency medical service district, or fire protection district." (2)
546 A taxing district may submit a property tax levy to the voters of the
547 affected district requesting approval for and additional property tax
548 levy at a duly called election. The levy shall be approved by a
549 majority of sixty percent of the votes cast and at which a sixty
550 percentum number of voters from the proceeding general election cast
551 their ballots. The levy shall be enacted the first day of January
552 following said election. Ballot propositions shall conform with RCW
553 29.30.111 or the revisions that may change this statute to meet the
554 requirements of this Initiative.

555 Any tax approved under this section shall be used only for the
556 provision of emergency medical care or emergency medical services,
557 including related personnel costs, training for such personnel, and
558 related equipment, supplies, and structures needed for the provision of
559 emergency care or emergency services.

560 If the county has received voter approval in a duly called election to
561 support the service(s) in the county no other taxing district may
562 submit a levy to provide the same service(s). No county-wide proposal
563 may be placed on the ballot without the approval of the legislative
564 authority, or, unless such a proposal is submitted in Initiative form
565 that meet the minimum number of signatures of qualified and registered
566 voters. The legislative authority referred to in this section require
567 only the county authority AND PROVIDED FURTHER, that this section and
568 RCW 36.32.480 shall not prohibit any city or town from submitting an
569 annual excess levy proposal to the voters to fund emergency medical
570 services. Such a levy shall be required to receive a sixty percent
571 majority of the ballots cast in a duly called election, at which sixty
572 percent of the votes from the preceding general election shall be
573 required to validate the proposed levy. The levy shall be enacted the
574 first day of January following said election, AND PROVIDED FURTHER,
575 That if a county proposes to impose tax levies under this section, no
576 other ballot proposition authorizing tax levies under this section by
577 another taxing district in the county may be placed before the voters
578 at the same duly called election at which the county ballot proposition
579 is placed: AND FURTHER, That any taxing district emergency service
580 levy that is authorized subsequent to a county emergency medical
581 service levy, shall expire concurrently with the county emergency
582 medical service levy.

583 The limitations in RCW 84.52.043 shall meet the requirements and intent
584 of this initiative and shall be changed. If the existing statute
585 conforms to the wordage and intent of this Initiative, RCW 84.02.043
586 shall remain unchanged.

587 ~~((+6))) ((The limitation in RCW 84.55.010 shall not apply to the first~~
588 ~~levy imposed pursuant to this section following the approval of such~~
589 ~~levy by the voters pursuant to subsection (2) of this section))~~

590 Sec. 18. RCW 84.55.045 and 1982 1st. ex.s. c 3 s 2 are amended to read
591 as follows:

592 For purposes of applying the provisions of this chapter~~((÷)) ((+1))~~,
593 ____ a levy by or for a port district pursuant to RCW 53.36.100 shall be
594 treated in the same manner as a separate regular property tax levy made
595 by or for a separate taxing district and shall meet all of the voter
596 approval requirements that are set forth in this Initiative.

597 Sec. 19. RCW 89.08.400 and 1992 c 70 s 1 are amended to read as
598 follows:

599 Special assessments currently authorized under this statute for special
600 assessments for conservation districts shall cease and desist
601 immediately upon passage of this Initiative. Any levy or assessment
602 proposals shall be submitted to the voters of the affected district,
603 and should any levy or assessment be presented it shall be required to
604 receive a sixty percent majority of the ballots cast in a duly called
605 election, at which sixty percent from the preceding general election
606 shall be required to validate the proposed levy. No county legislative
607 authority shall impose any parcel or acreage assessment without a
608 specific vote of the people to approve such a program.

609 All state RCW statutes shall be amended to reflect the wordage and
610 intent of this Initiative regarding conservation district assessments
611 without voter approval within the affected district.

612 NEW SECTION. Sec. 20. A new section is added to chapter 84.40 RCW to
613 read as follows:

614 The Department of Revenue shall adopt rules to implement this act.

615 NEW SECTION. Sec. 21. The following acts or parts of acts are each
616 repealed:

617 RCW 84.55.010 and 1997 c 3 s 202 (Referendum Bill No. 47), 1979 ex.s.
618 c 218 s 2, 1973 1st ex.s. c 67 s 1, & 1971 ex.s. c 288 s 20;

619 RCW 84.55.020 and 1997 c 3 s 203 (Referendum Bill No. 47) & 1971 ex.s.
620 c 288 s 21;
621 RCW 84.55.030 and 1973 1st ex.s. c 195 s 107 & 1971 ex.s. c 288 s 22;
622 and
623 RCW 84.55.060 and 1979 ex.s. c 218 s 6.

624 NEW SECTION. Sec. 22. A new section is added to chapter 84.40 RCW to
625 read as follows:
626 This act applies to taxes levied in 2001 for collection in 2002 and
627 thereafter.

628 NEW SECTION. Sec. 23. A new section is added to chapter 84.40 RCW to
629 read as follows:
630 A severability clause shall be included in this Initiative so that, if
631 any portion of this Initiative, or its application to any person or
632 circumstance, of and by itself, is declared unconstitutional or invalid
633 for any reason, the remainder of this Initiative's provisions to other
634 persons or circumstances shall not be affected and shall become state
635 law.

636 NEW SECTION. Sec. 24. A new section is added to chapter 84.40 RCW to
637 read as follows:
638 As the result of the passage of this Initiative, no changes or
639 revisions in the assessments, valuations, tax rates or percentages of
640 criterion shall be enacted by any governmental body, agency or bureau,
641 within the state of Washington, until such changes, whether they be
642 additions or deletions, are submitted to, voted upon, and approved by
643 a sixty percent majority of the votes cast in a duly called election.

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